

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2019

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 3534, 3535 & 12787 of 2017
and

W.M.P. Nos. 3546, 3547, 3548, 3549, 13642 & 13643 of 2017

M/s. Mitsubishi Heavy Industries
India Precision Tools Ltd.,
Represented by its Director - Operations
S.Srinivasan,
No.2, Sipcot Industrial Complex,
Ranipet, Vellore District - 632 403.

... Petitioner in all W.Ps

Vs

1. State of Tamil Nadu,
Represented by its Secretary to Government,
Department of Commercial Taxes and
Registration Department,
Forst St. George,
Chennai - 600 009.
2. The Authority for Clarification and
Advance Ruling,
Represented by its Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.
3. The Assistant Commissioner (CT),
Ranipet (Sipcot) Assessment Circle,
Navalpur, Ranipet, Vellore District.

... Respondents in all W.Ps

Prayer in W.P. No. 3534 of 2017: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the Third Respondent in its impugned proceeding made in CST: 353882/2012-2013, dated 04.01.2017 quash the same.

Prayer in W.P. No. 3535 of 2017: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the Third Respondent in its impugned proceeding made in CST: 353882/2013-2014, dated 04.01.2017 quash the same.

Prayer in W.P. No. 12787 of 2017: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the Third Respondent in its impugned proceeding made in CST: 353882/2014-2015, dated 13.03.2017 quash the same.

For Petitioner : Mr. S. Rajasekar
(in all W.Ps)

For Respondents : Mr. V. Haribabu
(in all W.Ps) Additional Government Pleader (Tax)

COMMON ORDER

The Assessment Orders was passed by the Respondents pursuant to the clarification of the Advanced Ruling authority dated 23.10.2014. Since the said clarification has been reviewed by the Advanced Ruling Authority and subsequently the review order dated 26.07.2018 has been passed as per the reference in ACAAR No.134/2013-2014, Acts Cell-II/22788/2016, The impugned orders are liable to be set aside with a direction to the Respondents to pass speaking order in terms of the aforesaid order.

2. This Writ Petitions stands disposed of with a direction to the Respondents to pass an appropriate order within a period of three months from the date of receipt of a copy of this order. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-

सत्यमेव जयते Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

1. The Secretary,
Government of Tamil Nadu,
Department of Commercial Taxes and
Registration Department, Fort St. George,
Chennai - 600 009.

2. The Authority for Clarification and
Advance Ruling,
Represented by its Commissioner of
Commercial Taxes, Ezhilagam, Chepauk,
Chennai - 600 005.

3. The Assistant Commissioner (CT),
Ranipet (Sipcot) Assessment Circle,
Navalpur, Ranipet, Vellore District.

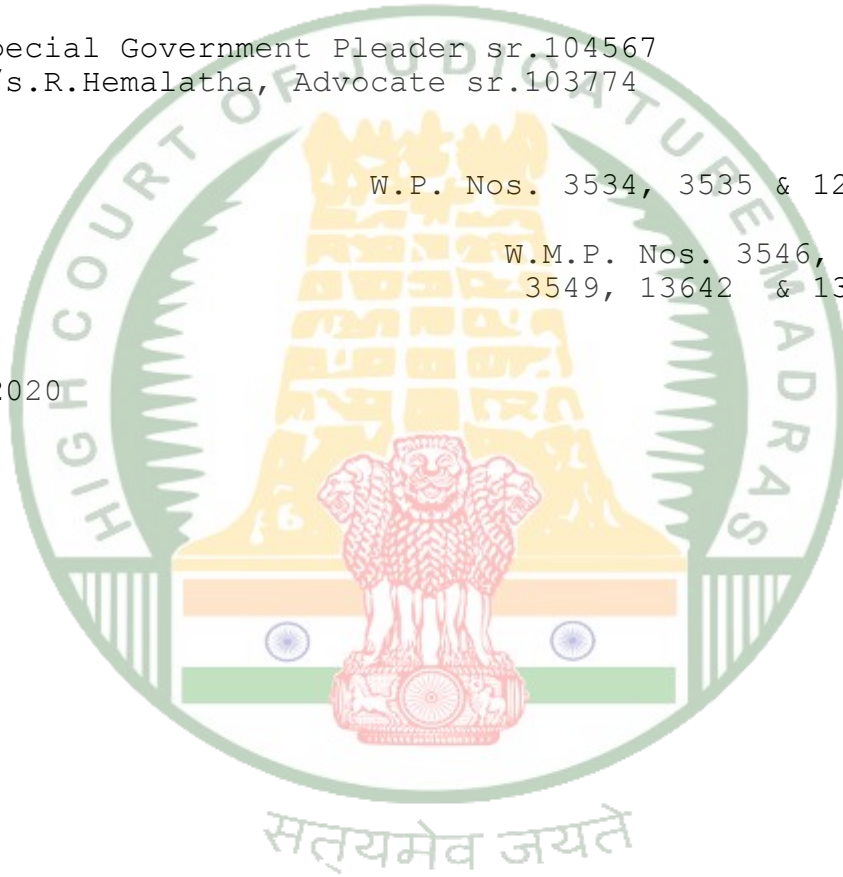
+1cc to Special Government Pleader sr.104567

+1cc to M/s.R.Hemalatha, Advocate sr.103774

W.P. Nos. 3534, 3535 & 12787 of 2017
and

W.M.P. Nos. 3546, 3547, 3548,
3549, 13642 & 13643 of 2017

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nr 03/03/2020



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